

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF NET ASSETS
DECEMBER 31, 2003

EXHIBIT A - 1

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Units
ASSETS				
Cash and cash equivalents (Note 3)	\$ 121,234,671	\$ 66,385,008	\$ 187,619,679	\$ 8,183,659
Investments (Note 3)	116,748,633	66,310,182	183,058,815	2,970,286
Receivables - net (Note 13)	30,054,397	8,980,701	39,035,098	1,843,846
Due from other governments (Note 11)	64,812,552	8,435,363	73,247,915	3,283,472
Due from component units (Note 11)	209,675	--	209,675	--
Due from primary government (Note 11)	--	--	--	4,331
Prepaid items	--	30,982	30,982	88,297
Loans receivable	4,187,675	--	4,187,675	--
Inventory	843,911	--	843,911	236,738
Net pension asset	--	--	--	938,851
Other assets	--	--	--	17,340
Deferred bond issuance costs	2,110,638	847,401	2,958,039	--
Restricted assets:				
Cash and cash equivalents (Note 3)	--	37,114,682	37,114,682	742,818
Investments (Note 3)	--	72,467,524	72,467,524	--
Receivables - net (Note 13)	--	485,586	485,586	--
Due from other governments (Note 11)	--	623,510	623,510	622,191
Capital assets (Note 6):				
Non-depreciable	114,287,537	104,426,590	218,714,127	723,459
Depreciable, net	248,561,388	482,639,653	731,201,041	15,567,561
Total assets	<u>703,051,077</u>	<u>848,747,182</u>	<u>1,551,798,259</u>	<u>35,222,849</u>
LIABILITIES				
Accounts payable and other current liabilities	27,907,234	10,081,870	37,989,104	1,610,010
Internal balances (Note 11)	(11,422,552)	11,422,552	--	--
Due to other governments	2,709,669	153,403	2,863,072	86
Due to primary government (Note 11)	--	--	--	209,675
Due to component units (Note 11)	4,331	--	4,331	--
Accrued payables	11,036,092	5,940,626	16,976,718	1,213,238
Deferred revenue	2,246,639	727,582	2,974,221	--
Deposits and escrow accounts	14,835,691	--	14,835,691	--
Other liabilities	--	--	--	759,125
Liabilities payable from restricted assets	--	--	--	341,105
Non-current liabilities (Note 10):				
Due within one year	20,385,461	15,925,408	36,310,869	--
Due in more than one year	180,587,496	296,729,070	477,316,566	6,250,885
Total liabilities	<u>248,290,061</u>	<u>340,980,511</u>	<u>589,270,572</u>	<u>10,384,124</u>
NET ASSETS				
Invested in capital assets, net of related debt	297,555,654	335,009,895	632,565,549	13,219,233
Restricted for (Note 14):				
Capital projects	52,241,378	19,370,053	71,611,431	--
Debt service	23,845,090	31,321,564	55,166,654	--
Passenger facility charges	--	366,260	366,260	--
Other purposes	72,512,803	--	72,512,803	1,076,379
Unrestricted	8,606,091	121,698,899	130,304,990	9,067,314
Total net assets	<u>\$ 454,761,016</u>	<u>\$ 507,766,671</u>	<u>\$ 962,527,687</u>	<u>\$ 23,362,926</u>

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2003

			Program Revenues	
			Operating Grants and Contributions	Capital Grants and Contributions
	Expenses	Charges for Services		
Function/Programs				
Primary government:				
Governmental activities:				
General government	\$ 50,855,810	\$ 14,237,960	\$ 54,749	\$ --
Public safety	128,133,906	13,413,954	7,807,157	(54,554)
Transportation	46,891,534	447,423	1,556,593	20,709,790
Sanitation	23,641,296	12,995,559	--	--
Health and welfare	7,087,907	521,795	1,502,573	10,300
Culture and recreation	18,548,317	457,106	905,702	1,110,118
Conservation and development	36,622,701	2,982,788	28,452,942	1,160,485
Intergovernmental	13,139,454	--	--	--
Interest and fiscal charges on long-term debt	6,013,100	--	--	--
Total governmental activities	330,934,025	45,056,585	40,279,716	22,936,139
Business-type activities:				
Airport	13,577,971	8,848,145	986,197	8,743,167
Sewer	68,144,535	51,820,994	147,367	7,900,536
Civic center	3,486,131	1,421,318	--	8,394,823
Parking facilities	803,624	688,004	--	--
Waste disposal facilities	11,455,877	9,500,097	--	--
Total business-type activities	97,468,138	72,278,558	1,133,564	25,038,526
Total primary government	\$ 428,402,163	\$ 117,335,143	\$ 41,413,280	\$ 47,974,665
Component units:				
Judicial court services	\$ 32,158,077	\$ 18,700,469	\$ 13,461,856	\$ 991
Coroner	856,440	101,731	701,930	--
Fire protection districts	11,631,734	1,894,199	588,892	56,790
Mass transit	13,308,267	4,028,233	959,895	1,517,418
Total component units	\$ 57,954,518	\$ 24,724,632	\$ 15,712,573	\$ 1,575,199

General revenues:

Taxes:

Property

Gross receipts business

Sales

Occupancy

Occupational

Insurance premium

Gaming admissions

Interest and penalties - delinquent taxes

Grants and contributions not restricted to specific programs

Investment earnings

Gain (loss) on sale of capital assets

Transfers (to) from other funds

Total general revenues and transfers

Change in net assets

Net Assets - beginning of year

Net Assets - end of year

The accompanying notes are an integral part of this statement.

Net (Expenses) Revenue and Changes in Net Assets			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (36,563,101)	\$ --	\$ (36,563,101)	\$ --
(106,967,349)	--	(106,967,349)	--
(24,177,728)	--	(24,177,728)	--
(10,645,737)	--	(10,645,737)	--
(5,053,239)	--	(5,053,239)	--
(16,075,391)	--	(16,075,391)	--
(4,026,486)	--	(4,026,486)	--
(13,139,454)	--	(13,139,454)	--
(6,013,100)	--	(6,013,100)	--
(222,661,585)	--	(222,661,585)	--
--	4,999,538	4,999,538	--
--	(8,275,638)	(8,275,638)	--
--	6,330,010	6,330,010	--
--	(115,620)	(115,620)	--
--	(1,955,780)	(1,955,780)	--
--	982,510	982,510	--
(222,661,585)	982,510	(221,679,075)	--
--	--	--	5,239
--	--	--	(52,779)
--	--	--	(9,091,853)
--	--	--	(6,802,721)
--	--	--	(15,942,114)
60,670,984	--	60,670,984	8,729,572
21,847,779	--	21,847,779	--
160,620,133	30,759,931	191,380,064	--
729,704	--	729,704	862,228
7,983,387	--	7,983,387	--
3,054,020	--	3,054,020	--
6,819,775	--	6,819,775	--
1,342,948	--	1,342,948	--
4,545,138	--	4,545,138	7,781,560
3,793,020	3,030,092	6,823,112	522,832
1,737,537	130,040	1,867,577	5,050
(13,041,535)	13,041,535	--	--
260,102,890	46,961,598	307,064,488	17,901,242
37,441,305	47,944,108	85,385,413	1,959,128
417,319,711	459,822,563	877,142,274	21,403,798
\$ 454,761,016	\$ 507,766,671	\$ 962,527,687	\$ 23,362,926

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2003

EXHIBIT A - 3

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and cash equivalents (Note 3)	\$ 22,368,458	\$ 45,585,783	\$ 45,245,279	\$ 113,199,520
Investments (Note 3)	25,224,007	44,457,756	47,066,870	116,748,633
Property taxes receivable - net (Note 4)	1,992,880	--	4,598,140	6,591,020
Gross receipts business taxes receivable	4,566,145	--	--	4,566,145
Sales taxes receivable	12,905,741	1,747,755	1,296,575	15,950,071
Interest and penalties receivable on taxes	63,571	--	--	63,571
Accounts receivable - net	799,567	--	1,466,096	2,265,663
Accrued interest receivable	78,084	109,136	366,855	554,075
Special assessments receivable	40,497	13,918	--	54,415
Due from other funds (Note 11)	16,891,319	17,497,219	--	34,388,538
Due from other governments (Note 11)	16,960,177	2,898,618	40,790,232	60,649,027
Due from component units	209,675	--	--	209,675
Loans receivable	--	--	4,187,675	4,187,675
Inventory	652,655	--	--	652,655
Total assets	<u>\$ 102,752,776</u>	<u>\$ 112,310,185</u>	<u>\$ 145,017,722</u>	<u>\$ 360,080,683</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts and contracts payable	\$ 8,091,434	\$ 15,432,405	\$ 4,019,561	\$ 27,543,400
Due to other funds (Note 11)	--	--	22,965,986	22,965,986
Due to other governments	2,580,178	--	129,491	2,709,669
Due to component units	4,331	--	--	4,331
Accrued payables	5,073,392	--	1,700,395	6,773,787
Deferred revenue	833,179	13,918	3,961,935	4,809,032
Deposits and escrow accounts	14,576,391	--	259,300	14,835,691
Total liabilities	<u>31,158,905</u>	<u>15,446,323</u>	<u>33,036,668</u>	<u>79,641,896</u>
Fund balances:				
Reserved for:				
Encumbrances	953,436	25,219,567	2,736,643	28,909,646
Loans receivable	--	--	4,187,675	4,187,675
Inventory	652,655	--	--	652,655
Debt service - principal	--	--	18,465,084	18,465,084
Debt service - interest	--	--	7,850,350	7,850,350
Subsequent year expenditures (Note 1)	3,250,000	--	11,511,640	14,761,640
Continuing projects (Note 1)	7,977,440	71,644,295	9,495,855	89,117,590
Unreserved, designated, reported in:				
General Fund:				
Insurance	25,116,116	--	--	25,116,116
Solid waste collection and disposal	6,282,126	--	--	6,282,126
Special purposes	3,220,302	--	--	3,220,302
Gaming revenues	2,696,595	--	--	2,696,595
Budget stabilization	11,180,000	--	--	11,180,000
Special Revenue Funds:				
Solid waste collection and disposal	--	--	11,558,976	11,558,976
Unreserved, Undesignated, reported in:				
General Fund				
General Fund	10,265,201	--	--	10,265,201
Special Revenue Funds				
Special Revenue Funds	--	--	46,174,831	46,174,831
Total fund balances	<u>71,593,871</u>	<u>96,863,862</u>	<u>111,981,054</u>	<u>280,438,787</u>
Total liabilities and fund balances	<u>\$ 102,752,776</u>	<u>\$ 112,310,185</u>	<u>\$ 145,017,722</u>	<u>\$ 360,080,683</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2003**

EXHIBIT A - 4

Fund balances - total governmental funds \$ 280,438,787

Amounts reported for governmental activities in the statement of net assets
are different because:

Capital assets used in governmental activities are not financial resources
and, therefore, are not reported in the governmental funds

Governmental capital assets	653,046,941	
Less accumulated depreciation	<u>(295,988,006)</u>	357,058,935

Assets used in governmental activities that are not financial
resources and, therefore, are not reported in the
governmental funds

Deferred bond issuance costs		2,110,638
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Some revenues were collected more than sixty days after
year-end and, therefore, are not available soon enough
to pay for current-period expenditures.

Property tax revenue	2,562,393	
Louisiana revenue sharing	1,150,076	
Enhanced 911 revenues	70,904	
La. Department of Transportation and Development	2,933,364	
La. Office of Facility Planning and Control	<u>7,032</u>	6,723,769

Long-term liabilities, including bonds payable, are not due and payable
in the current period and, therefore, are not reported in the
governmental funds.

Accrued interest payable	(4,192,287)	
Bonds payable	(144,957,355)	
Deferred amount on refunding	(917,177)	
Compensated absences payable	(13,063,581)	
Obligation under capital leases	(107,616)	
Claims and judgments payable	(27,065,923)	
Employee benefits payable	(3,152,288)	
Net pension obligation	<u>(11,269,974)</u>	(204,726,201)

Internal service funds are used by management to charge the
costs of fleet management and maintenance to individual
funds. The assets and liabilities of the internal service funds
are included in governmental activities in the statement
of net assets.

13,155,088

Net assets of governmental activities

\$ 454,761,016

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

EXHIBIT A - 5

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES				
Taxes:				
Property	\$ 18,225,444	\$ --	\$ 42,721,028	\$ 60,946,472
Gross receipts business taxes	21,847,779	--	--	21,847,779
Sales	114,377,157	17,665,971	28,577,005	160,620,133
Occupancy	729,704	--	--	729,704
Occupational	7,983,387	--	--	7,983,387
Insurance premiums	3,054,020	--	--	3,054,020
Gaming admissions	6,819,775	--	--	6,819,775
Interest and penalties - delinquent	1,342,948	--	--	1,342,948
Licenses and permits	3,193,759	--	346,311	3,540,070
Intergovernmental revenues	10,167,291	12,568,538	38,747,736	61,483,565
Charges for services	19,616,217	639,739	14,362,179	34,618,135
Fines and forfeits	1,431,893	--	832,047	2,263,940
Investment earnings	785,253	1,036,859	1,876,133	3,698,245
Miscellaneous revenues	10,606,541	249,331	3,403,758	14,259,630
Total revenues	<u>220,181,168</u>	<u>32,160,438</u>	<u>130,866,197</u>	<u>383,207,803</u>
EXPENDITURES				
Current:				
General government	48,795,023	--	713,232	49,508,255
Public safety	95,724,860	--	21,701,246	117,426,106
Transportation	20,185,063	--	14,946,021	35,131,084
Sanitation	13,819,386	--	10,091,173	23,910,559
Health and welfare	1,495,643	--	5,269,496	6,765,139
Culture and recreation	1,051,410	--	15,677,387	16,728,797
Conservation and development	1,931,859	--	33,822,419	35,754,278
Debt service:				
Principal retirement	--	--	14,129,770	14,129,770
Interest and fiscal charges	--	--	9,104,991	9,104,991
Bond issuance costs	--	--	354,959	354,959
Capital outlay	132,071	48,195,001	4,834,800	53,161,872
Intergovernmental	12,190,999	--	947,230	13,138,229
Total expenditures	<u>195,326,314</u>	<u>48,195,001</u>	<u>131,592,724</u>	<u>375,114,039</u>
Excess (deficiency) of revenues over (under) expenditures	<u>24,854,854</u>	<u>(16,034,563)</u>	<u>(726,527)</u>	<u>8,093,764</u>
OTHER FINANCING SOURCES (USES)				
Transfers in (Note 12)	3,537,337	20,535,918	7,970,395	32,043,650
Transfers out (Note 12)	(27,139,634)	(10,552,143)	(7,393,408)	(45,085,185)
Proceeds of capital asset disposition	1,307,280	--	41,670	1,348,950
Capital leases	132,071	--	--	132,071
Total other financing sources and uses	<u>(22,162,946)</u>	<u>9,983,775</u>	<u>618,657</u>	<u>(11,560,514)</u>
Net change in fund balances	2,691,908	(6,050,788)	(107,870)	(3,466,750)
Fund balances, January 1	<u>68,901,963</u>	<u>102,914,650</u>	<u>112,088,924</u>	<u>283,905,537</u>
Fund balances, December 31	<u>\$ 71,593,871</u>	<u>\$ 96,863,862</u>	<u>\$ 111,981,054</u>	<u>\$ 280,438,787</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2003**

EXHIBIT A - 6

Net change in fund balances - total governmental funds \$ (3,466,750)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	53,161,872	
Depreciation expense	<u>(21,418,776)</u>	31,743,096

The net effect of various miscellaneous transactions involving capital assets, such as sales, trade-ins, and donations, is to increase net assets.		5,036,786
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Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.

Property tax revenue	(275,488)	
Louisiana revenue sharing	41,300	
Beer tax revenue	(37,180)	
Enhanced 911 revenues	36,005	
Emergency Medical Services transport charges	(160,999)	
La. Department of Transportation and Development	<u>1,017,056</u>	620,694

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.

Deferred bond issuance costs	354,959	
Amortization of bond issuance costs	(126,166)	
Amortization of gain on refunding	35,276	
Principal payments	14,129,770	
Adjustment for debt recorded in business type activities	<u>(5,556,216)</u>	8,837,623

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Accrued interest payable	(760,229)	
Compensated absences payable	(2,612,585)	
Net pension obligation	(2,994,909)	
Claims and judgments payable	(627,911)	
Employee benefits payable	1,808,070	
Arbitrage payable	<u>7,399</u>	(5,180,165)

Some capital additions were financed through capital leases. In governmental funds, a capital lease arrangement is considered a source of financing, but in the statement of net assets, the lease obligation is reported as a liability.		(132,071)
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Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.		<u>(17,908)</u>
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Change in net assets of governmental activities		<u>\$ 37,441,305</u>
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CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2003

EXHIBIT A - 7

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 17,236,180	\$ 17,268,250	\$ 18,225,444	\$ 957,194
Gross receipts business taxes	19,694,750	20,088,733	21,847,779	1,759,046
General sales and use taxes	109,605,610	109,643,610	114,377,157	4,733,547
Occupancy taxes	750,000	750,000	729,704	(20,296)
Occupational taxes	7,250,000	7,299,200	7,983,387	684,187
Insurance premiums taxes	3,060,000	3,060,000	3,054,020	(5,980)
Gaming admissions taxes	2,000,000	4,123,180	6,819,775	2,696,595
Interest and penalties - delinquent taxes	1,041,100	1,041,100	1,342,948	301,848
Total taxes	160,637,640	163,274,073	174,380,214	11,106,141
Licenses and permits:				
Use of streets:				
Public conveyances	10,300	10,300	8,844	(1,456)
Bicycle registration fees	48,000	48,000	60,270	12,270
Occupational and professional:				
Air conditioning and heating	30,000	30,000	31,180	1,180
Electrical contractors	26,000	26,000	26,375	375
Plumbers	20,000	20,000	22,300	2,300
House moving	1,000	1,000	700	(300)
Garbage collectors	24,800	24,800	24,400	(400)
Arborists	300	300	--	(300)
Classified employees	90,000	90,000	102,850	12,850
Waiter / waitress	150	150	350	200
Retail clerks	66,500	66,500	72,860	6,360
Entertainers	5,000	5,000	6,700	1,700
Liquor and beer	447,000	447,000	471,022	24,022
Restaurant	17,350	17,350	17,595	245
Gaming	2,800	2,800	4,100	1,300
Chauffeurs	1,800	1,800	1,600	(200)
Second hand dealers	700	700	880	180
Construction permits:				
Air conditioning and heating	230,000	230,000	274,312	44,312
Electrical	325,000	325,000	451,042	126,042
Building	900,000	900,000	1,111,623	211,623
Plumbing and gas	285,000	285,000	367,203	82,203
House moving	6,000	6,000	7,100	1,100
Fence	1,000	1,000	1,000	--
Special events	4,100	4,100	10,200	6,100
Alarm user	120,000	120,000	116,425	(3,575)
Sign permits	2,300	2,300	1,950	(350)
Miscellaneous fire permits	500	500	878	378
Total licenses and permits	2,665,600	2,665,600	3,193,759	528,159
Intergovernmental revenues:				
State grants:				
Public safety:				
Traffic signal maintenance	468,300	468,300	489,300	21,000
Department of Military Affairs	65,600	65,600	111,829	46,229
Juvenile meal reimbursement	60,000	60,000	47,891	(12,109)
Department of Public Safety and Corrections	--	--	323,620	323,620

The accompanying notes are an integral part of this statement.

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2003

EXHIBIT A - 7
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES (continued)				
Intergovernmental revenues (continued):				
State grants (continued):				
Transportation:				
Street maintenance	\$ 302,540	\$ 302,540	\$ 299,382	\$ (3,158)
Culture and recreation:				
Hotel/motel sales tax	785,370	785,370	805,139	19,769
Conservation and development:				
Department of Social Services	25,000	25,000	--	(25,000)
State shared revenues:				
Beer taxes	400,000	400,000	561,512	161,512
Insurance company taxes	503,330	503,330	524,860	21,530
Louisiana revenue sharing	1,010,240	1,010,240	1,043,489	33,249
Mineral royalties	144,000	144,000	248,651	104,651
Severance taxes	700,000	700,000	791,740	91,740
On-behalf payments for salaries and benefits	5,169,230	4,925,000	4,918,991	(6,009)
Payments in lieu of taxes:				
Federal government	--	--	887	887
Total intergovernmental revenues	9,633,610	9,389,380	10,167,291	777,911
Charges for services:				
General government:				
City court civil fees	1,039,600	1,039,600	1,232,874	193,274
Judiciary court costs	618,000	618,000	566,784	(51,216)
City court school fees	140,000	140,000	150,442	10,442
City court bench warrant fees	526,000	526,000	554,846	28,846
City court miscellaneous fees	287,000	287,000	263,846	(23,154)
City court credit card payment fees	16,000	16,000	19,034	3,034
City court expungement	100,000	100,000	24,600	(75,400)
City constable civil fees	550,000	550,000	541,187	(8,813)
Criminal Juror Fees	--	--	15,026	15,026
Fiscal management fees	5,150,000	5,150,000	5,527,211	377,211
Fiscal management fees - inventory	32,000	32,000	20,104	(11,896)
Fiscal management fees - auction facility	80,500	83,831	83,831	--
Sales tax collection charges	1,500,000	1,500,000	1,591,991	91,991
Occupancy tax collection charges	6,000	6,000	6,000	--
NSF check fees	3,000	3,000	4,436	1,436
Advertising	--	--	10,164	10,164
Board of adjustment fees	6,900	6,900	7,810	910
Sale of construction codes and plans	15,000	15,000	16,709	1,709
Pre-trial diversion fees	275,000	275,000	258,472	(16,528)
Notice of intent	62,000	62,000	96,444	34,444
Adjudicated property	18,000	18,000	14,024	(3,976)
Zoning fees	80,000	80,000	95,365	15,365
Planning assistance	73,000	73,000	72,854	(146)
Planning advertising fees	20,000	20,500	23,300	2,800
Miscellaneous	8,950	8,950	13,665	4,715
Public safety:				
Subdivision inspection, testing and plan review	19,000	19,000	38,620	19,620
Flood determination fees	18,400	18,400	22,955	4,555
Commercial and residential plan review	215,000	215,000	225,305	10,305
Sale of reports and photos	260,000	260,000	249,241	(10,759)
Sobriety test	20,000	20,000	22,692	2,692
False alarm fees	80,000	80,000	78,827	(1,173)
Reimbursements for overtime	--	--	203,973	203,973
The accompanying notes are an integral part of this statement.				Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2003**

EXHIBIT A - 7
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES (continued)				
Charges for services (continued):				
Public safety (continued):				
Radio shop charges	\$ 3,000	\$ 3,000	\$ 8,075	\$ 5,075
Prison medical charges	47,000	47,000	53,178	6,178
Juvenile services fees	2,000	2,000	2,670	670
Miscellaneous	400	517	4,731	4,214
Transportation:				
Parking meters	200,000	200,000	198,092	(1,908)
Sanitation:				
Solid waste user fees	7,120,500	7,120,500	7,158,569	38,069
Weed cutting charges	30,000	30,000	24,415	(5,585)
Culture and recreation:				
Summer program - North Baton Rouge				
Community Center	--	15,383	15,383	--
Riverfront docking fees	6,140	6,140	6,150	10
Conservation and development:				
Rent/utilities:				
Leo S. Butler Community Center	15,000	17,000	22,799	5,799
North Baton Rouge Community Center	--	26,169	31,716	5,547
Dr. Martin Luther King, Jr.				
Community Center	4,680	4,680	18,039	13,359
Chaneyville Community Center	500	500	1,230	730
Rent/donations:				
Delmont Community Center	8,060	8,060	18,538	10,478
Total charges for services	18,656,630	18,704,130	19,616,217	912,087
 Fines and forfeits:				
City court criminal fines and forfeitures	250,000	250,000	232,555	(17,445)
City court forfeitures	40,000	40,000	137,046	97,046
City court traffic fines	1,200,000	1,200,000	1,043,251	(156,749)
Alcoholic Beverage Control Board fines	27,000	27,000	19,041	(7,959)
Total fines and forfeits	1,517,000	1,517,000	1,431,893	(85,107)
 Investment earnings	600,000	600,000	785,253	185,253
 Miscellaneous revenues:				
Rentals:				
Land	19,000	19,000	21,225	2,225
Buildings	140,380	140,380	136,672	(3,708)
Oil, gas and mineral royalties	50,000	50,000	100,113	50,113
Airport note	2,601,380	2,601,380	2,608,810	7,430
East Baton Rouge sewerage commission	6,891,390	6,891,390	6,891,386	(4)
Condemnations	55,000	55,000	97,947	42,947
Juvenile detention meals	3,000	3,000	2,623	(377)
Confiscated funds - police	200,000	200,000	142,682	(57,318)
Abandoned or impounded bicycles	6,000	6,000	9,521	3,521
Police - miscellaneous revenues	93,730	93,730	370,319	276,589
Juvenile detention reimbursement	150,000	150,000	114,081	(35,919)
Donations	--	67,273	71,732	4,459
Other	8,100	10,850	39,430	28,580
Total miscellaneous revenues	10,217,980	10,288,003	10,606,541	318,538
 Total revenues	203,928,460	206,438,186	220,181,168	13,742,982

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2003**

EXHIBIT A - 7
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES				
Current:				
General government:				
Metropolitan council	\$ 708,589	\$ 746,839	\$ 653,400	\$ 93,439
Council administrator	1,621,680	1,557,190	1,405,805	151,385
Council budget office	164,322	164,322	158,689	5,633
Parish attorney	5,562,400	5,804,611	5,777,326	27,285
Public information office	230,133	285,249	284,182	1,067
Planning commission	1,098,365	1,108,242	1,047,680	60,562
City court - administration	6,156,093	6,156,147	6,092,041	64,106
City constable	1,743,680	1,739,293	1,725,451	13,842
Justice of peace and ward constables	60,360	60,360	58,005	2,355
Sheriff - costs of court	174,550	179,850	159,622	20,228
Registrar of voters	530,070	511,300	493,273	18,027
Mayor - president	991,555	1,001,561	883,070	118,491
Finance	6,806,769	6,741,533	6,189,961	551,572
Collection of funds	1,774,830	1,889,120	1,861,548	27,572
Information services	2,269,560	2,186,041	2,186,039	2
Computerized systems	1,179,538	855,910	272,089	583,821
Purchasing	833,970	823,721	778,060	45,661
Human resources	2,354,035	2,823,074	2,788,395	34,679
Risk management	6,391,730	8,254,152	2,379,866	5,874,286
Quality and employee development	513,597	85,112	85,112	--
Municipal fire and police civil service board	48,390	48,390	47,008	1,382
Public works - administration, engineering, warehouse, citizen service center, and building maintenance	13,141,204	13,663,457	13,659,262	4,195
Capital area legal services	39,290	39,290	39,290	--
Municipal associations	95,490	95,490	86,843	8,647
Total general government	54,490,200	56,820,254	49,112,017	7,708,237
Public safety:				
Sheriff - correctional institution	4,264,240	4,215,537	3,647,069	568,468
Mayor-President's anti-drug task force	274,720	274,720	216,060	58,660
Police	50,369,263	48,426,015	47,381,260	1,044,755
Fire	31,435,063	31,603,096	31,263,288	339,808
Emergency medical services	3,154,237	3,216,540	3,031,792	184,748
Juvenile services	3,372,459	3,361,132	3,291,934	69,198
Emergency preparedness	288,300	288,300	286,767	1,533
Public works - inspection and traffic engineering	6,879,312	6,855,712	6,855,712	--
Demolition program	404,597	404,597	370,513	34,084
Interagency criminal information tracking system	20,000	20,000	--	20,000
Crimestoppers	13,390	13,390	13,390	--
Total public safety	100,475,581	98,679,039	96,357,785	2,321,254
Transportation:				
Public works - highway division	17,271,630	16,745,552	16,425,035	320,517
Street lighting	4,035,000	3,770,669	3,677,139	93,530
Federal urban system	20,526	--	--	--
Street maintenance	95,580	95,580	95,580	--
Total transportation	21,422,736	20,611,801	20,197,754	414,047

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2003**

EXHIBIT A - 7
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (continued)				
Current (continued):				
Sanitation:				
Public works - waste management	\$ 13,675,000	\$ 13,844,216	\$ 13,819,948	\$ 24,268
Health and welfare:				
Health unit	584,348	584,348	505,429	78,919
Council on Aging projects	661,050	661,050	661,050	--
Crisis Care Center	185,050	185,050	185,104	(54)
Baton Rouge Area Alcohol and Drug Center	161,710	161,710	161,710	--
O'Brien House	17,020	17,020	17,020	--
Total health and welfare	1,609,178	1,609,178	1,530,313	78,865
Culture and recreation:				
Community Centers Summer Programs	3,107	18,490	14,230	4,260
Louisiana Arts and Science Museum	591,240	591,240	591,240	--
Arts Council of Greater Baton Rouge	131,550	141,550	141,550	--
Baton Rouge Symphony Association	91,060	91,060	91,060	--
U.S.S. Kidd	128,400	128,400	128,410	(10)
Baton Rouge Center for World Affairs	84,920	84,920	84,920	--
Total culture and recreation	1,030,277	1,055,660	1,051,410	4,250
Conservation and development:				
Economic Development Program	153,302	303,302	80,370	222,932
Urban Restoration Projects	249,388	499,388	23,942	475,446
Community centers	931,622	1,003,004	898,890	104,114
Human Development and Services	569,504	617,763	617,130	633
Earth Day	22,990	22,990	22,990	--
Cooperative Extension Service	55,884	55,884	53,888	1,996
Veterans Service Office	44,780	44,780	44,774	6
Big Buddy Program	58,210	58,210	58,210	--
Greater Baton Rouge Food Bank	22,320	22,320	22,320	--
Can Do	126,303	126,303	113,973	12,330
Total conservation and development	2,234,303	2,753,944	1,936,487	817,457
Capital outlay	3,426,553	3,642,014	--	3,642,014
Intergovernmental expenditures:				
Equivalent three mills on industrial area assessment	91,000	95,340	100,077	(4,737)
District Attorney of the Nineteenth Judicial District	3,255,250	3,255,250	3,255,250	--
Nineteenth Judicial District Court	4,175,211	4,222,521	4,192,671	29,850
E.B.R. Parish Family Court	593,330	602,542	602,541	1
E.B.R. Parish Juvenile Court	751,443	751,443	744,563	6,880
Nineteenth Judicial District Indigent Defender Board	186,160	192,583	192,582	1
E.B.R. Parish Clerk of Court	1,024,500	1,024,500	943,425	81,075
E.B.R. Parish Coroner	671,930	701,930	701,930	--
Brownsfield Fire Protection District	17,050	17,050	17,050	--
Central Fire Protection District	36,820	36,820	36,820	--
E.B.R. Parish Fire Protection District No. 6	68,990	68,990	68,990	--
Eastside Fire Protection District	32,740	32,740	32,740	--
Pride Fire Protection District	11,120	11,120	11,120	--

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2003**

EXHIBIT A - 7
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (continued)				
Intergovernmental expenditures (continued):				
Chaneyville Fire Protection District	\$ 49,230	\$ 49,230	\$ 49,230	\$ --
Alsen-St. Irma Lee Fire Protection District	25,750	30,750	30,750	--
Capital Region Planning Commission	49,250	53,805	53,804	1
Capital Transportation Corporation	1,042,980	1,157,455	1,157,455	--
Total intergovernmental expenditures	12,082,754	12,304,069	12,190,998	113,071
 Total expenditures	 210,446,582	 211,320,175	 196,196,712	 15,123,463
 Excess (deficiency) of revenues over (under) expenditures	 (6,518,122)	 (4,881,989)	 23,984,456	 28,866,445
OTHER FINANCING SOURCES (USES)				
Transfers in:				
City Constable Court Costs Fund	--	6,083	6,083	--
Mosquito Abatement and Rodent Control Fund	--	33,725	33,725	--
Library Board of Control Fund	--	227,215	227,215	--
Downtown Development District	--	5,547	5,547	--
Gaming Enforcement Division Fund	--	1,698	1,698	--
Animal Control Center Fund	--	20,877	20,877	--
East Baton Rouge Parish Communications District	--	36,467	36,467	--
Emergency Medical Services Fund	--	179,158	179,158	--
Consolidated Garbage Service District No. 1	1,079,530	1,079,530	1,079,530	--
Grants Fund	--	372,821	372,821	--
State and Local Government Securities				
Debt Service Fund	1,001,410	1,001,410	1,001,484	74
Greater Baton Rouge Airport District	--	95,933	95,933	--
Comprehensive Sewerage System Fund	--	449,220	449,220	--
Greater Baton Rouge Parking Authority	--	11,788	11,788	--
Solid Waste Disposal Facility Fund	--	15,791	15,791	--
Total transfers in	2,080,940	3,537,263	3,537,337	74
Transfers out:				
City Constable Court Costs Fund	--	(84,000)	(84,000)	--
Animal Control Center Fund	(549,430)	(641,980)	(641,980)	--
Grants Fund	(33,998)	(194,908)	(184,804)	10,104
Taxable Refunding Bonds Fund	(5,265,350)	(4,178,990)	(4,125,186)	53,804
Excess Revenue and Limited Tax Fund	(521,490)	(521,490)	(390,983)	130,507
Capital Projects Fund	(7,039,482)	(16,610,918)	(16,610,918)	--
Riverside Centroplex Fund	(595,000)	(700,000)	(700,000)	--
Greater Baton Rouge Parking Authority	(352,730)	(352,730)	(352,730)	--
Comprehensive Sewerage System Fund	(4,000,000)	(4,000,000)	(4,000,000)	--
Total transfers out	(18,357,480)	(27,285,016)	(27,090,601)	194,415
 Proceeds of capital asset disposition	 235,000	 245,759	 1,307,280	 1,061,521
 Total other financing sources and uses	 (16,041,540)	 (23,501,994)	 (22,245,984)	 1,256,010
 Net change in fund balances	 (22,559,662)	 (28,383,983)	 1,738,472	 30,122,455
 Fund balances, January 1	 68,901,963	 68,901,963	 68,901,963	 --
 Fund balances, December 31	 \$ 46,342,301	 \$ 40,517,980	 \$ 70,640,435	 \$ 30,122,455

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2003

EXHIBIT A - 8

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Other Enterprise Total	Total	
ASSETS					
Current assets:					
Cash and cash equivalents	\$ --	\$ 54,288,519	\$ 12,096,489	\$ 66,385,008	\$ 8,035,151
Investments	--	61,218,968	5,091,214	66,310,182	--
Sales taxes receivable	--	3,042,212	--	3,042,212	--
Accounts receivable - net	395,360	3,751,562	1,410,651	5,557,573	--
Accrued interest receivable	921	138,667	21,145	160,733	9,437
Special assessments receivable	--	220,183	--	220,183	--
Due from other governments (Note 11)	5,881,930	38	2,553,395	8,435,363	2,149
Prepaid items	--	--	30,982	30,982	--
Inventory	--	--	--	--	191,256
Total current assets	6,278,211	122,660,149	21,203,876	150,142,236	8,237,993
Deferred bond issuance costs	--	847,401	--	847,401	--
Noncurrent assets:					
Restricted assets:					
Cash and cash equivalents	--	36,007,010	1,107,672	37,114,682	--
Investments	--	71,307,746	1,159,778	72,467,524	--
Accrued interest receivable	--	481,174	4,412	485,586	--
Due from other governments (Note 11)	--	623,510	--	623,510	--
Total restricted assets	--	108,419,440	2,271,862	110,691,302	--
Capital assets (Note 6):					
Land	51,156,063	9,246,846	8,919,507	69,322,416	47,568
Buildings	72,940,216	--	42,367,645	115,307,861	2,213,798
Improvements (other than buildings)	77,368,156	559,554,541	27,095,082	664,017,779	7,190
Equipment	2,602,986	7,668,607	1,606,090	11,877,683	20,120,854
Construction work in progress	1,973,407	9,080,168	24,050,599	35,104,174	--
Total capital assets	206,040,828	585,550,162	104,038,923	895,629,913	22,389,410
Accumulated depreciation	(42,867,969)	(224,006,206)	(41,689,495)	(308,563,670)	(16,599,420)
Net capital assets	163,172,859	361,543,956	62,349,428	587,066,243	5,789,990
Total assets	169,451,070	593,470,946	85,825,166	848,747,182	14,027,983

The accompanying notes are an integral part of this statement.

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2003

EXHIBIT A - 8
(Continued)

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Other Enterprise Total	Total	
LIABILITIES					
Current liabilities:					
Accounts and contracts payable	\$ 2,945,429	\$ 3,862,477	\$ 3,273,964	\$ 10,081,870	\$ 363,834
Due to other funds (Note 11)	11,422,552	--	--	11,422,552	--
Due to other governments	141,687	11,716	--	153,403	--
Accrued salaries payable	141,259	523,898	33,397	698,554	70,018
Accrued expenses payable	--	--	39,000	39,000	--
Accrued interest payable	--	5,202,888	184	5,203,072	--
Deferred revenue	--	220,553	507,029	727,582	--
Obligations payable (Note 10)	2,234,932	3,766,221	--	6,001,153	--
Bonds payable (Note 10)	126,200	8,740,000	--	8,866,200	--
Compensated absences payable	166,071	815,262	76,722	1,058,055	176,132
Total current liabilities	17,178,130	23,143,015	3,930,296	44,251,441	609,984
Noncurrent liabilities:					
Obligations payable (Note 10)	6,650,473	34,345,574	--	40,996,047	--
Bonds payable (Note 10)	6,668,802	237,505,000	--	244,173,802	--
Net deferred amount on refunding and premiums (Note 10)	--	(1,902,988)	--	(1,902,988)	--
Landfill closure and postclosure care liability (Note 17)	--	--	11,057,551	11,057,551	--
Net pension obligation	351,788	1,901,689	151,181	2,404,658	262,911
Total noncurrent liabilities	13,671,063	271,849,275	11,208,732	296,729,070	262,911
Total liabilities	30,849,193	294,992,290	15,139,028	340,980,511	872,895
NET ASSETS					
Invested in capital assets, net of related debt	147,492,452	125,168,015	62,349,428	335,009,895	5,789,990
Restricted for capital projects	--	19,124,847	245,206	19,370,053	--
Restricted for debt service	809,181	30,512,383	--	31,321,564	--
Restricted Passenger Facility Charges	366,260	--	--	366,260	--
Unrestricted	(10,066,016)	123,673,411	8,091,504	121,698,899	7,365,098
Total net assets	\$ 138,601,877	\$ 298,478,656	\$ 70,686,138	\$ 507,766,671	\$ 13,155,088

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
FUND NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

EXHIBIT A - 9

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Other Enterprise Total	Total	
OPERATING REVENUES					
Charges for services	\$ 7,410,161	\$ 51,763,829	\$ 11,416,598	\$ 70,590,588	\$ 11,575,366
Miscellaneous revenues	393,738	57,165	192,821	643,724	--
Total operating revenues	<u>7,803,899</u>	<u>51,820,994</u>	<u>11,609,419</u>	<u>71,234,312</u>	<u>11,575,366</u>
OPERATING EXPENSES					
Personal services	2,551,159	9,771,793	1,390,740	13,713,692	1,274,865
Employee benefits	838,745	3,336,967	436,659	4,612,371	560,473
Supplies	275,557	1,780,408	138,915	2,194,880	142,502
Contractual services	4,394,572	16,618,766	9,615,109	30,628,447	3,083,248
Landfill closure and postclosure care expense	--	--	1,197,691	1,197,691	--
Cost of materials	--	--	--	--	4,639,801
Depreciation	4,886,811	21,559,076	2,492,738	28,938,625	2,594,243
Bad debts	--	418,375	249,116	667,491	--
Management fee	--	--	204,400	204,400	--
Total operating expenses	<u>12,946,844</u>	<u>53,485,385</u>	<u>15,725,368</u>	<u>82,157,597</u>	<u>12,295,132</u>
Operating income (loss)	<u>(5,142,945)</u>	<u>(1,664,391)</u>	<u>(4,115,949)</u>	<u>(10,923,285)</u>	<u>(719,766)</u>
NONOPERATING REVENUES (EXPENSES)					
Taxes pledged as securities for revenue bonds	--	30,759,931	--	30,759,931	--
Operating grants	986,197	147,367	--	1,133,564	--
Passenger facility charges (Note 16)	895,341	--	--	895,341	--
Customer facility charges	148,905	--	--	148,905	--
Investment earnings	(118,952)	2,914,247	234,797	3,030,092	94,775
Interest expense	(631,127)	(14,275,398)	(20,264)	(14,926,789)	(970)
Bond issuance costs	--	(383,752)	--	(383,752)	--
Gain (loss) on disposition of capital assets	53,868	71,542	4,630	130,040	608,053
Total nonoperating revenues (expenses)	<u>1,334,232</u>	<u>19,233,937</u>	<u>219,163</u>	<u>20,787,332</u>	<u>701,858</u>
Income (loss) before contributions and transfers	<u>(3,808,713)</u>	<u>17,569,546</u>	<u>(3,896,786)</u>	<u>9,864,047</u>	<u>(17,908)</u>
Capital contributions	8,743,167	7,900,536	8,394,823	25,038,526	--
Transfers in	--	4,000,000	9,614,267	13,614,267	--
Transfers out	<u>(95,933)</u>	<u>(449,220)</u>	<u>(27,579)</u>	<u>(572,732)</u>	<u>--</u>
Change in net assets	<u>4,838,521</u>	<u>29,020,862</u>	<u>14,084,725</u>	<u>47,944,108</u>	<u>(17,908)</u>
Total net assets - January 1	<u>133,763,356</u>	<u>269,457,794</u>	<u>56,601,413</u>	<u>459,822,563</u>	<u>13,172,996</u>
Total net assets - December 31	<u>\$ 138,601,877</u>	<u>\$ 298,478,656</u>	<u>\$ 70,686,138</u>	<u>\$ 507,766,671</u>	<u>\$ 13,155,088</u>

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

EXHIBIT A - 10

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Other Enterprise Total	Total	
CASH FLOWS FROM OPERATING ACTIVITIES:					
Receipts from customers	\$ 8,002,070	\$ 51,004,535	\$ 11,856,124	\$ 70,862,729	\$ 11,575,366
Payments to suppliers for goods and services	(4,637,564)	(17,612,690)	(10,138,944)	(32,389,198)	(7,966,104)
Payments to employees for services and benefits	(3,323,491)	(12,439,520)	(1,822,399)	(17,585,410)	(1,795,780)
Other operating revenues	--	57,165	--	57,165	--
Net cash provided by (used for) operating activities	41,015	21,009,490	(105,219)	20,945,286	1,813,482
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Receipts from general property taxes	--	409	--	409	--
Receipts from general sales and use taxes	--	30,676,421	--	30,676,421	--
Operating grants received	986,197	123,561	--	1,109,758	--
Transfers in from other funds	--	4,000,000	1,040,942	5,040,942	--
Transfers out to other funds	(95,933)	(449,220)	(15,791)	(560,944)	--
Loans from other funds	11,375,901	--	--	11,375,901	--
Repayment of loans to other funds	(1,820,511)	7,659,419	--	5,838,908	--
Repayment of loans from other funds	--	--	(309)	(309)	--
Net cash provided by (used for) noncapital financing activities	10,445,654	42,010,590	1,024,842	53,481,086	--
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Proceeds from sale of debt	1,983,996	118,584,947	--	120,568,943	--
Proceeds from capital grants	10,841,848	759,698	--	11,601,546	--
Proceeds from sale of capital assets	58,897	73,924	5,788	138,609	611,977
Passenger facility charges	1,009,926	--	--	1,009,926	--
Customer facility charges	117,487	--	--	117,487	--
Acquisition and construction of capital assets	(21,568,612)	(11,511,142)	(8,642,970)	(41,722,724)	(3,099,097)
Principal paid on bonds, obligations and capital leases	(2,174,756)	(11,251,960)	(560,000)	(13,986,716)	(119,739)
Interest paid on bonds, obligations and capital leases	(651,936)	(15,775,045)	(40,092)	(16,467,073)	(970)
Payment made to Refunding Bonds Escrow Agent	--	(113,552,633)	--	(113,552,633)	--
Capital contributed by other governments	--	--	7,116,794	7,116,794	--
Capital contributed from impact fees	--	4,144,945	--	4,144,945	--
Net cash provided by (used for) capital and related financing activities	(10,383,150)	(28,527,266)	(2,120,480)	(41,030,896)	(2,607,829)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Purchase of investments	--	(132,526,714)	(6,250,992)	(138,777,706)	--
Proceeds from sales and maturities of investments	--	140,388,788	13,682,762	154,071,550	6,197,062
Interest received on investments	(103,519)	3,004,201	245,112	3,145,794	101,242
Net cash provided by (used for) investing activities	(103,519)	10,866,275	7,676,882	18,439,638	6,298,304

The accompanying notes are an integral part of this statement.

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

EXHIBIT A - 10
(Continued)

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Other Enterprise Total	Total	
Net increase (decrease) in cash and cash equivalents (Note 1)	\$ --	\$ 45,359,089	\$ 6,476,025	\$ 51,835,114	\$ 5,503,957
Cash and cash equivalents, January 1	--	44,936,440	6,728,136	51,664,576	2,531,194
Cash and cash equivalents, December 31	\$ --	\$ 90,295,529	\$ 13,204,161	\$ 103,499,690	\$ 8,035,151
Classified as:					
Current assets	\$ --	\$ 54,288,519	\$ 12,096,489	\$ 66,385,008	\$ 8,035,151
Restricted assets	--	36,007,010	1,107,672	37,114,682	--
Totals	\$ --	\$ 90,295,529	\$ 13,204,161	\$ 103,499,690	\$ 8,035,151
Reconciliation of operating income to net cash provided by (used for) operating activities:					
Operating income (loss)	\$ (5,142,945)	\$ (1,664,391)	\$ (4,115,949)	\$ (10,923,285)	\$ (719,766)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	4,886,811	21,559,076	2,492,738	28,938,625	2,594,243
Landfill closure and postclosure care expense	--	--	1,197,691	1,197,691	--
Increase (decrease) in compensated absences payable	(21,658)	104,320	1,011	83,673	29,335
Increase (decrease) in net pension obligation	72,932	501,445	32,071	606,448	59,469
Change in assets and liabilities:					
Decrease (increase) in accounts receivable	198,171	(340,305)	248,484	106,350	--
Decrease (increase) in prepaid items	--	--	19,724	19,724	--
Decrease (increase) in inventory	--	--	--	--	(23,586)
Increase (decrease) in accounts and contracts payable	32,565	785,870	48,793	867,228	(136,436)
Increase (decrease) in due to other governments	--	--	(8,532)	(8,532)	--
Increase (decrease) in accrued salaries payable	15,139	63,475	(28,082)	50,532	10,223
Increase (decrease) in deferred revenue	--	--	6,832	6,832	--
Total adjustments	5,183,960	22,673,881	4,010,730	31,868,571	2,533,248
Net cash provided by (used for) operating activities	\$ 41,015	\$ 21,009,490	\$ (105,219)	\$ 20,945,286	\$ 1,813,482
Non cash investing, capital, and financing activities:					
Gain in fair value of investments	\$ 921	\$ 619,841	\$ 25,557	\$ 646,319	\$ 9,437
Capital assets contributed from other funds	--	--	8,561,537	8,561,537	--
Loss on disposal of capital assets	(5,029)	(2,382)	(1,158)	(8,569)	(3,924)

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
DECEMBER 31, 2003

EXHIBIT A - 11

	Pension Trust Funds
ASSETS	
Cash and cash equivalents	\$ 25,882,688
Receivables:	
Employee contributions	1,266,414
Employer contributions	792,112
Interest and dividends	1,358,625
Pending trades	4,017,897
Other contributions	481,638
Total receivables	<u>7,916,686</u>
Investments, at fair value	
U.S. government obligations	72,774,448
Bonds - domestic	55,221,659
Bonds - enhanced index fund	142,523,271
Equity securities - domestic	405,421,317
Equity securities - international	146,521,510
Total investments	<u>822,462,205</u>
Capital assets:	
Land	550,628
Buildings	697,497
Equipment	153,359
Accumulated depreciation	(642,905)
Total capital assets	<u>758,579</u>
 Total assets	 <u>857,020,158</u>
 LIABILITIES	
Accrued expenses and benefits payable	822,896
Pending Trade Payables	<u>16,209,352</u>
 Total liabilities	 <u>17,032,248</u>
 NET ASSETS	
Held in trust for pension benefits	<u>\$ 839,987,910</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003**

EXHIBIT A - 12

	Pension Trust Funds
ADDITIONS	
Contributions:	
Employee	\$ 8,738,314
Employer	14,608,788
Severance contributions from employee	374,723
Total contributions	<u>23,721,825</u>
Investment income:	
Net appreciation (depreciation) in fair value of investments	156,683,050
Interest	5,726,012
Dividends	1,880,169
Total investment income	<u>164,289,231</u>
Less: investment expense	<u>1,739,984</u>
Net investment income	<u>162,549,247</u>
Total additions	<u>186,271,072</u>
DEDUCTIONS	
Benefit payments	49,550,057
Refunds and withdrawals	1,682,181
Administrative expenses	<u>1,174,108</u>
Total deductions	<u>52,406,346</u>
Change in net assets	133,864,726
Net assets - beginning of year	<u>706,123,184</u>
Net assets - end of year	<u>\$ 839,987,910</u>

The accompanying notes are an integral part of this statement.



CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF NET ASSETS
ALL DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2003

	Governmental Fund Types		
	District Attorney of the Nineteenth Judicial District	Nineteenth Judicial District Court (1)	E.B.R. Parish Family Court
ASSETS			
Cash and cash equivalents	\$ 2,081,070	\$ 398,181	\$ 289,267
Investments	--	--	--
Property taxes receivable - net (Note 4)	--	--	--
Accounts receivable	106,481	117,915	--
Accrued interest receivable	--	--	--
Other receivables	--	--	--
Due from other governments	122,805	164,705	--
Due from primary government (Note 11)	--	--	--
Prepaid items	--	--	--
Inventory	--	--	--
Net pension asset	--	--	--
Other assets	--	--	--
Restricted assets:			
Cash and cash equivalents	--	--	--
Due from other governments	--	--	--
Capital assets:			
Land	--	--	--
Buildings	--	--	--
Equipment	1,470,594	855,068	286,420
Equipment under capital leases	--	--	--
Construction work-in-progress	--	--	--
Accumulated depreciation	(1,186,829)	(588,862)	(238,608)
Total assets	\$ 2,594,121	\$ 947,007	\$ 337,079

- (1) As of June 30, 2003
(2) As of September 30, 2003

The accompanying notes are an integral part of this statement.

Continued

Governmental Fund Types

E.B.R. Parish Juvenile Court	Nineteenth Judicial District Indigent Defender Board	E.B.R. Parish Clerk of Court (1)	E.B.R. Parish Coroner	St. George Fire Protection District (2)	Brownsfield Fire Protection District
\$ 624,989	\$ 312,800	\$ 2,653,152	\$ 20,394	\$ 851,197	\$ --
--	--	2,640,000	--	--	--
--	--	--	--	41,531	33,726
139	216,433	648,576	58,852	2,790	--
--	--	--	--	--	--
--	--	26,433	--	--	--
61,210	--	--	--	--	298,808
--	4,331	--	--	--	--
--	9,067	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	17,340	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	289,531	18,592
--	--	--	--	1,330,694	88,673
369,367	136,103	4,966,757	139,751	3,550,121	246,215
--	--	--	--	--	48,980
--	--	--	--	37,958	--
(298,216)	(89,601)	(2,352,838)	(89,243)	(2,202,645)	(245,910)
\$ 757,489	\$ 589,133	\$ 8,582,080	\$ 129,754	\$ 3,918,517	\$ 489,084

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF NET ASSETS
ALL DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2003

	Governmental Fund Types		
	Central Fire Protection District	E.B.R. Parish Fire Protection District No. 6	Eastside Fire Protection District
ASSETS			
Cash and cash equivalents	\$ 61,120	\$ 101,360	\$ 286,722
Investments	--	--	--
Property taxes receivable - net (Note 4)	227,516	89,720	67,119
Accounts receivable	129,170	16,166	1,094
Accrued interest receivable	--	--	--
Other receivables	--	--	--
Due from other governments	1,039,829	592,136	545,794
Due from primary government (Note 11)	--	--	--
Prepaid items	--	--	--
Inventory	--	--	--
Net pension asset	--	--	--
Other assets	--	--	--
Restricted assets:			
Cash and cash equivalents	--	--	--
Due from other governments	--	--	--
Capital assets:			
Land	159,018	43,000	151,360
Buildings	859,927	456,930	1,522,429
Equipment	1,427,200	635,569	715,715
Equipment under capital leases	437,604	534,526	440,613
Construction work-in-progress	--	--	--
Accumulated depreciation	(1,262,473)	(751,815)	(845,438)
Total assets	\$ 3,078,911	\$ 1,717,592	\$ 2,885,408

- (1) As of June 30, 2003
(2) As of September 30, 2003

The accompanying notes are an integral part of this statement.

Continued

Governmental Fund Types				Proprietary Fund Type	
Pride Fire Protection District	Chaneyville Fire Protection District	Alsen- St. Irma Lee Fire Protection District	Capital Region Planning Commission (1)	Capital Transportation Corporation	Totals
\$ 76,912	\$ --	\$ --	\$ 110,245	\$ 316,250	\$ 8,183,659
--	--	--	330,286	--	2,970,286
--	--	10,160	--	--	469,772
--	--	--	2,960	46,948	1,347,524
115	2	--	--	--	117
--	--	--	--	--	26,433
38,757	23,522	178,118	217,788	--	3,283,472
--	--	--	--	--	4,331
--	--	--	--	79,230	88,297
--	--	--	--	236,738	236,738
--	--	--	--	938,851	938,851
--	--	--	--	--	17,340
--	--	--	--	742,818	742,818
--	--	--	--	622,191	622,191
15,000	--	9,000	--	--	685,501
135,353	109,334	256,496	--	--	4,759,836
180,146	229,984	203,024	357,382	12,095,607	27,865,023
--	--	256,663	--	--	1,718,386
--	--	--	--	--	37,958
(158,786)	(277,350)	(336,077)	(299,802)	(7,551,191)	(18,775,684)
\$ 287,497	\$ 85,492	\$ 577,384	\$ 718,859	\$ 7,527,442	\$ 35,222,849

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF NET ASSETS
ALL DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2003

	Governmental Fund Types		
	District Attorney of the Nineteenth Judicial District	Nineteenth Judicial District Court (1)	E.B.R. Parish Family Court
LIABILITIES			
Accounts payable and other current liabilities	\$ 69,054	\$ 130,309	\$ --
Due to other governments	--	--	--
Due to primary government (Note 11)	--	--	--
Accrued payables	102,306	52,264	--
Other liabilities	21,321	--	--
Liabilities payable from restricted assets	--	--	--
Non-current liabilities:			
Due within one year	--	--	--
Due in more than one year:			
Bonds and notes payable	--	--	--
Compensated absences payable	--	601,033	51,195
Obligation under capital leases (Note 10)	--	--	--
Claims and judgments payable	--	--	--
Net pension obligation (Note 7)	308,355	6,842	38,993
Other long-term liabilities	--	--	--
	<u>501,036</u>	<u>790,448</u>	<u>90,188</u>
NET ASSETS			
Invested in capital assets, net of related debt	283,765	266,206	47,812
Restricted for:			
Other purposes	--	--	--
Unrestricted	<u>1,809,320</u>	<u>(109,647)</u>	<u>199,079</u>
Total net assets	<u>\$ 2,093,085</u>	<u>\$ 156,559</u>	<u>\$ 246,891</u>

- (1) As of June 30, 2003
(2) As of September 30, 2003

The accompanying notes are an integral part of this statement.

Continued

Governmental Fund Types					
E.B.R. Parish Juvenile Court	Nineteenth Judicial District Indigent Defender Board	E.B.R. Parish Clerk of Court (1)	E.B.R. Parish Coroner	St. George Fire Protection District (2)	Brownsfield Fire Protection District
\$ 21,122	\$ 619,936	\$ 155,285	\$ 41,304	\$ 110,780	\$ 6,362
86	--	--	--	--	--
--	--	--	--	--	180,948
--	--	291,533	--	37,415	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	1,304,084	6,722
--	--	--	--	1,632,674	--
150,254	--	408,193	1,594	84,764	--
--	--	--	--	--	--
--	--	--	--	--	--
90,901	--	--	50,755	255,315	18,935
--	--	--	--	--	--
<u>262,363</u>	<u>619,936</u>	<u>855,011</u>	<u>93,653</u>	<u>3,425,032</u>	<u>212,967</u>
71,151	46,502	2,613,919	50,508	1,168,901	156,550
52,475	--	--	--	--	--
<u>371,500</u>	<u>(77,305)</u>	<u>5,113,150</u>	<u>(14,407)</u>	<u>(675,416)</u>	<u>119,567</u>
<u>\$ 495,126</u>	<u>\$ (30,803)</u>	<u>\$ 7,727,069</u>	<u>\$ 36,101</u>	<u>\$ 493,485</u>	<u>\$ 276,117</u>

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF NET ASSETS
ALL DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2003

	Governmental Fund Types		
	Central Fire Protection District	E.B.R. Parish Fire Protection District No. 6	Eastside Fire Protection District
LIABILITIES			
Accounts payable and other current liabilities	\$ 51,983	\$ 26,436	\$ --
Due to other governments	--	--	--
Due to primary government (Note 11)	--	--	--
Accrued payables	55,393	--	61,845
Other liabilities	--	--	--
Liabilities payable from restricted assets	--	--	--
Non-current liabilities:			
Due within one year	55,572	65,157	--
Due in more than one year:			
Bonds and notes payable	--	--	530,000
Compensated absences payable	95,616	893	74,235
Obligation under capital leases (Note 10)	122,293	228,161	171,989
Claims and judgments payable	--	--	--
Net pension obligation (Note 7)	52,490	46,212	18,689
Other long-term liabilities	--	--	--
Total liabilities	<u>433,347</u>	<u>366,859</u>	<u>856,758</u>
NET ASSETS			
Invested in capital assets, net of related debt	1,443,411	624,892	1,282,690
Restricted for:			
Other purposes	--	--	--
Unrestricted	<u>1,202,153</u>	<u>725,841</u>	<u>745,960</u>
Total net assets	<u>\$ 2,645,564</u>	<u>\$ 1,350,733</u>	<u>\$ 2,028,650</u>

- (1) As of June 30, 2003
(2) As of September 30, 2003

The accompanying notes are an integral part of this statement.

Governmental Fund Types				Proprietary Fund Type	
Pride Fire Protection District	Chaneyville Fire Protection District	Alsen- St. Irma Lee Fire Protection District	Capital Region Planning Commission (1)	Capital Transportation Corporation	Totals
\$ 1,168	\$ 3,000	\$ 1,601	\$ 46,003	\$ 325,667	\$ 1,610,010
--	--	--	--	--	86
--	4,053	24,674	--	--	209,675
--	--	--	--	612,482	1,213,238
--	--	--	5,886	731,918	759,125
--	--	--	--	341,105	341,105
--	--	44,264	--	--	1,475,799
--	--	--	--	--	2,162,674
--	--	--	34,630	307,402	1,809,809
--	--	61,857	--	--	584,300
--	--	--	--	395,332	395,332
--	--	--	--	--	887,487
--	--	--	--	411,283	411,283
<u>1,168</u>	<u>7,053</u>	<u>132,396</u>	<u>86,519</u>	<u>3,125,189</u>	<u>11,859,923</u>
171,713	61,968	327,249	57,580	4,544,416	13,219,233
--	--	--	--	1,023,904	1,076,379
<u>114,616</u>	<u>16,471</u>	<u>117,739</u>	<u>574,760</u>	<u>(1,166,067)</u>	<u>9,067,314</u>
<u>\$ 286,329</u>	<u>\$ 78,439</u>	<u>\$ 444,988</u>	<u>\$ 632,340</u>	<u>\$ 4,402,253</u>	<u>\$ 23,362,926</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF ACTIVITIES
ALL DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2003

	Judicial Court Services			
	District Attorney of the Nineteenth Judicial District	Nineteenth Judicial District Court (1)	E.B.R. Parish Family Court	E.B.R. Parish Juvenile Court
EXPENSES	\$ 7,497,283	\$ 7,349,350	\$ 1,215,185	\$ 1,475,179
PROGRAM REVENUES:				
Charges for services	1,465,169	2,161,662	105,956	502,333
Operating grants and contributions	5,388,090	4,553,465	1,058,251	965,841
Capital grants and contributions	--	991	--	--
Net program (expenses) revenue	(644,024)	(633,232)	(50,978)	(7,005)
GENERAL REVENUES:				
Taxes:				
Property	--	--	--	--
Occupancy	--	--	--	--
Grants and contributions not restricted to specific programs	23,215	293,868	--	6,171
Investment earnings	34,318	16,164	4,018	6,660
Gain (loss) on sale of capital assets	--	--	--	--
Total general revenues	57,533	310,032	4,018	12,831
Change in net assets	(586,491)	(323,200)	(46,960)	5,826
Net assets, beginning	2,679,576	479,759	293,851	489,300
Net assets, ending	\$ 2,093,085	\$ 156,559	\$ 246,891	\$ 495,126

- (1) Period ending June 30, 2003
(2) Period ending September 30, 2003

The accompanying notes are an integral part of this statement.

Continued

Judicial Court Services			Coroner	Fire Protection Districts	
Nineteenth Judicial District Indigent Defender Board	E.B.R. Parish Clerk of Court (1)	Total Judicial Court Services	E.B.R. Parish Coroner	St. George Fire Protection District (2)	Brownsfield Fire Protection District
\$ 2,792,791	\$ 11,828,289	\$ 32,158,077	\$ 856,440	\$ 7,409,259	\$ 517,371
1,947,062	12,518,287	18,700,469	101,731	875,025	129,545
552,784	943,425	13,461,856	701,930	314,900	10,800
--	--	991	--	20,000	11,800
(292,945)	1,633,423	5,239	(52,779)	(6,199,334)	(365,226)
--	--	--	--	6,165,549	297,953
--	--	--	--	--	--
--	257,705	580,959	--	415,557	93,713
6,218	409,291	476,669	--	29,845	(246)
--	--	--	--	--	--
6,218	666,996	1,057,628	--	6,610,951	391,420
(286,727)	2,300,419	1,062,867	(52,779)	411,617	26,194
255,924	5,426,650	9,625,060	88,880	81,868	249,923
\$ (30,803)	\$ 7,727,069	\$ 10,687,927	\$ 36,101	\$ 493,485	\$ 276,117

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF ACTIVITIES
ALL DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2003

Fire Protection Districts

	Central Fire Protection District	E.B.R. Parish Fire Protection District No. 6	Eastside Fire Protection District	Pride Fire Protection District
EXPENSES	\$ 1,277,784	\$ 1,009,443	\$ 899,271	\$ 135,270
PROGRAM REVENUES:				
Charges for services	354,996	157,322	281,211	36,447
Operating grants and contributions	170,320	--	7,200	50,554
Capital grants and contributions	24,990	--	--	--
Net program (expenses) revenue	(727,478)	(852,121)	(610,860)	(48,269)
GENERAL REVENUES:				
Taxes:				
Property	870,556	623,772	592,524	--
Occupancy	--	--	--	--
Grants and contributions not restricted to specific programs	155,625	225,144	32,740	20,882
Investment earnings	5,202	1,530	968	1,464
Gain on sale of capital assets	--	--	--	--
Total general revenues	1,031,383	850,446	626,232	22,346
Change in net assets	303,905	(1,675)	15,372	(25,923)
Net assets, beginning	2,341,659	1,352,408	2,013,278	312,252
Net assets, ending	\$ 2,645,564	\$ 1,350,733	\$ 2,028,650	\$ 286,329

- (1) Period ending June 30, 2003
(2) Period ending September 30, 2003

The accompanying notes are an integral part of this statement.

Fire Protection Districts			Mass Transit			
Chaneyville Fire Protection District	Alsen- St. Irma Lee Fire Protection District	Total Fire Protection Districts	Capital Region Planning Commission (1)	Capital Transportation Corporation	Total Mass Transit	Total All Component Units
\$ 107,403	\$ 275,933	\$ 11,631,734	\$ 830,855	\$ 12,477,412	\$ 13,308,267	\$ 57,954,518
45,826	13,827	1,894,199	140,844	3,887,389	4,028,233	24,724,632
1,467	33,651	588,892	738,403	221,492	959,895	15,712,573
--	--	56,790	--	1,517,418	1,517,418	1,575,199
(60,110)	(228,455)	(9,091,853)	48,392	(6,851,113)	(6,802,721)	(15,942,114)
--	179,218	8,729,572	--	--	--	8,729,572
--	--	--	--	862,228	862,228	862,228
58,968	35,896	1,038,525	--	6,162,076	6,162,076	7,781,560
63	954	39,780	4,201	2,182	6,383	522,832
2,500	2,550	5,050	--	--	--	5,050
61,531	218,618	9,812,927	4,201	7,026,486	7,030,687	17,901,242
1,421	(9,837)	721,074	52,593	175,373	227,966	1,959,128
77,018	454,825	6,883,231	579,747	4,226,880	4,806,627	21,403,798
\$ 78,439	\$ 444,988	\$ 7,604,305	\$ 632,340	\$ 4,402,253	\$ 5,034,593	\$ 23,362,926

